EXHIBIT C

	Avellino Family Trust c/o Frank Avellino (100126)	Avellino Group c/o Frank Avellino (100127)	c/o Frank Avellino	Bienes Pension	- I		#3 c/o Frank	Avellino & Bienes #4 c/o Frank Avellino (1A0050)	Frank J Avellino Trustee (1A0051)	Avellino & Bienes #5 c/o Frank Avellino (1A0053)	Kenn Jordan Associates c/o Frank Avellino (1ZA879)	Mayfair Ventures c/o Frank Avellino (1ZB032)	Grosvenor Partners Ltd c/o Frank Avellino (1ZB046)	Aster Associates Frank Avellino, Nancy Carroll Avellino General Partners (1ZB509)	TOTAL LIABILITY
FRANK AVELLINO															
2 Year Fictitious Profit												\$ (2,500,000)	\$ (2,500,000)	\$ (3,500,000)	\$ (8,500,000)
2 Year Principal															
2 Year Total												\$ (2,500,000)	\$ (2,500,000)	\$ (3,500,000)	\$ (8,500,000)
6 Year Fictitious Profit												\$ (2,550,000)	\$ (28,650,000)	\$ (7,000,000)	\$ (38,200,000)
6 Year Principal											\$ (2,350,000)				\$ (2,350,000)
6 Year Total											\$ (2,350,000)	\$ (2,550,000)	\$ (28,650,000)	\$ (7,000,000)	\$ (40,550,000)
Full History Fictitious Profit	\$ (350,000)	\$ (17,789)	\$ (70,673,757)	\$ (2,816,585)	\$ (33,264,438)	\$ (27,001,128)	\$ (36,722,050)	\$ (65,453,497)	\$ (5,002,549)	\$ (212,801,638)		\$ (4,350,000)	\$ (58,251,400)	\$ (7,000,000)	\$ (523,704,831)
Full History Principal	\$ (400,000)	\$ (432,211)	\$ (124,665,290)	\$ (4,350,138)	\$ (8,594,754)	\$ (41,099,308)	\$ (3,112,500)	\$ (12,989,250)	\$ (2,950,000)	\$ (36,229,845)	\$ (5,745,000)	\$ (23,500,000)	\$ (43,351,600)		\$ (307,419,896)
Full History Total	\$ (750,000)	¢ (450,000)	¢ (105 220 049)	\$ (7.166.722)	\$ (41.950.102)	\$ (69 100 435)	¢ (20.924.550)	¢ (79.442.747)	\$ (7.052.540)	¢ (240.021.494)	¢ (5.745.000)	\$ (27.950.000)	\$ (101.602.000)	\$ (7,000,000)	¢ (921 124 729)

	c/o I	llino & Bienes Frank Avellino (1A0045)	Avellino & Bienes Pension Plan & Trust c/o Frank Avellino (1A0046)	Avellino & Bienes Special c/o Frank Avellino (1A0047)	Avellino & Bienes #2 c/o Frank Avellino (1A0048)	Avellino & Bienes #3 c/o Frank Avellino (1A0049)		Avellino & Bienes #5 c/o Frank Avellino (1A0053)	Mayfair Ventures c/o Frank Avellino (1ZB032)	Grosvenor Partners Ltd c/o Frank Avellino (1ZB046)	Diane K Bienes (1B0018)	St James Associates Michael Bienes, Diane Bienes General Partners (1ZB510)	FOTAL ABILITY
MICHAEL BIENES													
2 Year Fictitious Profit									\$ (2,500,000)	\$ (2,500,000)		\$ (8,700,000)	\$ (13,700,000)
2 Year Principal													
2 Year Total									\$ (2,500,000)	\$ (2,500,000)		\$ (8,700,000)	\$ (13,700,000)
6 Year Fictitious Profit									\$ (2,550,000)	\$ (28,650,000)		\$ (17,450,000)	\$ (48,650,000)
6 Year Principal												\$ (1,000,000)	\$ (1,000,000)
6 Year Total									\$ (2,550,000)	\$ (28,650,000)		\$ (18,450,000)	\$ (49,650,000)
Full History Fictitious Profit	\$	(70,673,757)	\$ (2,816,585)	\$ (33,264,438)	\$ (27,001,128)	\$ (36,722,050)	\$ (65,453,497)	\$ (212,801,638)	\$ (4,350,000)	\$ (58,251,400)	\$ (29,874,996)	\$ (17,450,000)	\$ (558,659,489)
Full History Principal	\$	(124,665,290)	\$ (4,350,138)	\$ (8,594,754)	\$ (41,099,308)	\$ (3,112,500)	\$ (12,989,250)	\$ (36,229,845)	\$ (23,500,000)	\$ (43,351,600)	\$ (1,245,966)	\$ (1,000,000)	\$ (300,138,651)
Full History Total	\$	(195,339,048)	\$ (7,166,723)	\$ (41,859,192)	\$ (68,100,435)	\$ (39,834,550)	\$ (78,442,747)	\$ (249,031,484)	\$ (27,850,000)	\$ (101,603,000)	\$ (31,120,962)	\$ (18,450,000)	\$ (858,798,141)

	Mayfair Ventures c/o Frank Avellino (1ZB032)	Grosvenor Partners Ltd c/o Frank Avellino (1ZB046)	Aster Associates Frank Avellino, Nancy Carroll Avellino General Partners (1ZB509)	TOTAL LIABILITY
NANCY CARROLL AVELLINO				
2 Year Fictitious Profit	\$ (2,500,000)	\$ (2,500,000)	\$ (3,500,000)	\$ (8,500,000)
2 Year Principal				
2 Year Total	\$ (2,500,000)	\$ (2,500,000)	\$ (3,500,000)	\$ (8,500,000)
6 Year Fictitious Profit	\$ (2,550,000)	\$ (28,650,000)	\$ (7,000,000)	\$ (38,200,000)
6 Year Principal				
6 Year Total	\$ (2,550,000)	\$ (28,650,000)	\$ (7,000,000)	\$ (38,200,000)
Full History Fictitious Profit	\$ (4,350,000)	\$ (58,251,400)	\$ (7,000,000)	\$ (69,601,400)
Full History Principal	\$ (23,500,000)	\$ (43,351,600)		\$ (66,851,600)
Full History Total	\$ (27,850,000)	\$ (101,603,000)	\$ (7,000,000)	\$ (136,453,000)

	Avellino & Biene c/o Frank Avellin (1A0045)	s Avellino & Biene o Special c/o Frani Avellino (1A0047	k #2 c/o Frank	Avellino & Bienes #3 c/o Frank Avellino (1A0049)	#4 c/o Frank	Avellino & Bienes #5 c/o Frank Avellino (1A0053)	c/o Frank	Ventures k Avellino B032)	Grosvenor Partners Ltd c/o Frank Avellino (1ZB046)	Diane K Bienes (1B0018)	St James Associates Michael Bienes, Diane Bienes General Partners (1ZB510)	TOTAL LIABILITY
DIANNE BIENES												
2 Year Fictitious Profit							\$ (2	2,500,000)	\$ (2,500,000)		\$ (8,700,000)	\$ (13,700,000)
2 Year Principal												
2 Year Total							\$ (2	2,500,000)	\$ (2,500,000)		\$ (8,700,000)	\$ (13,700,000)
6 Year Fictitious Profit							\$ (2	2,550,000)	\$ (28,650,000)		\$ (17,450,000)	\$ (48,650,000)
6 Year Principal											\$ (1,000,000)	\$ (1,000,000)
6 Year Total							\$ (2	2,550,000)	\$ (28,650,000)		\$ (18,450,000)	\$ (49,650,000)
Full History Fictitious Profit	\$ (70,673,75	7) \$ (33,264,43)	8) \$ (27,001,128)	\$ (36,722,050)	\$ (65,453,497)	\$ (212,801,638)	\$ (4	4,350,000)	\$ (58,251,400)	\$ (29,874,996)	\$ (17,450,000)	\$ (555,842,904)
Full History Principal	\$ (124,665,29	0) \$ (8,594,754	4) \$ (41,099,308)	\$ (3,112,500)	\$ (12,989,250)	\$ (36,229,845)	\$ (23	3,500,000)	\$ (43,351,600)	\$ (1,245,966)	\$ (1,000,000)	\$ (295,788,513)
Full History Total	\$ (195,339,04	8) \$ (41,859,19)	2) \$ (68,100,435)	\$ (39,834,550)	\$ (78,442,747)	\$ (249,031,484)	\$ (27	7.850.000)	\$ (101,603,000)	\$ (31,120,962)	\$ (18,450,000)	\$ (851,631,418)

	Aster Associates Frank Avellino, Nancy Carroll Avellino General Partners (1ZB509)	Strattham c/o Thomas G. Avellino (1ZB262)	TOTAL LIABILITY
THOMAS AVELLINO			
90-Day Preferential Transfer		\$ (4,250,000)	\$ (4,250,000)
2 Year Fictitious Profit	\$ (3,500,000)		\$ (3,500,000)
2 Year Principal		\$ (17,980,000)	\$ (17,980,000)
2 Year Total	\$ (3,500,000)	\$ (17,980,000)	\$ (21,480,000)
6 Year Fictitious Profit	\$ (7,000,000)		
6 Year Principal		\$ (23,105,000)	\$ (23,105,000)
6 Year Total	\$ (7,000,000)	\$ (23,105,000)	\$ (30,105,000)
Full History Fictitious Profit	\$ (7,000,000)		\$ (7,000,000)
Full History Principal		\$ (23,820,000)	\$ (23,820,000)
Full History Total	\$ (7,000,000)	\$ (23,820,000)	\$ (30,820,000)